

Message Text

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70

ORIGIN AF-08

INFO OCT-01 ISO-00 L-03 XMB-02 AID-05 CIAE-00 COME-00

EB-07 FRB-03 INR-07 NSAE-00 USIA-06 TRSE-00 OPIC-03

SP-02 CIEP-01 LAB-04 SIL-01 OMB-01 /054 R

DRAFTED BY AF/W:SFPATRICK/MPH

APPROVED BY AF/W:TWMSMITH

L/AF:FWILLIS

EXIM:LGUADAGNOLI

EB/AN/ARIMAS

IRS/NY:GHEATH

----- 014929

R 142316Z JUL 76

FM SECSTATE WASHDC

TO AMEMBASSY LAGOS

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E.O. 11652: N/A

TAGS: EFIN, CFED, NI

SUBJECT: IRS IMPOUNDMENT OF NIGERIA AIRWAYS ASSETS

REF: A. LAGOS 7339, B, STATE 171788

IN RESPONSE TO REFTEL A, DEPARTMENT CONTACTED IRS REGARDING IMPOUNDMENT OF NIGERIA AIRWAYS (NA) BANK ASSETS IN NEW YORK CITY. IRS/NY REPORTED THAT THEIR NYC COLLECTIONS DIVISION SEIZED \$424,759.74 FROM NA CHASE ACCOUNT IN NYC IN DECEMBER 1975 FOR NON-PAYMENT OF WITHHOLDING TAXES FOR PERSONS EMPLOYED IN THE US FOR THE PERIOD JUNE 1963 TO DECEMBER 1975 (50 SUCCESSIVE QUARTERS). TOTAL INCLUDES ASSESSED TAXES PLUS PENALTY PAYMENTS, LIEN FEES AND INTEREST. IRS SAID NIGERIA AIRWAYS HAS A RIGHT TO FILE A CLAIM AGAINST THE SEIZURE

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IF THEY CAN SHOW CAUSE THAT THEY SHOULD BE EXEMPTED FROM

THE INTERNAL REVENUE CODE. FYI: NO BILATERAL TREATY
OR AGREEMENT PROVIDES FOR EXEMPTION FROM PAYMENT OF
WITHHOLDING TAXES FOR EMPLOYEES. NIGERIA AIRWAYS APPARENT-
LY ACCEPTS THE IRS POSITION SINCE THEY HAVE NOT SO FAR
EXERCISED THEIR RIGHT TO APPEAL. END FYI.

KISSINGER

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: BLOCKED ASSETS, TAXES
Control Number: n/a
Copy: SINGLE
Draft Date: 14 JUL 1976
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: CunninFX
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1976STATE174609
Document Source: CORE
Document Unique ID: 00
Drafter: SFPATRICK/MPH
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D760272-0529
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1976/newtext/t19760758/aaaabyuj.tel
Line Count: 68
Locator: TEXT ON-LINE, ON MICROFILM
Office: ORIGIN AF
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
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Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 76 LAGOS 7339, 76 STATE 171788
Review Action: RELEASED, APPROVED
Review Authority: CunninFX
Review Comment: n/a
Review Content Flags:
Review Date: 26 JUL 2004
Review Event:
Review Exemptions: n/a
Review History: RELEASED <26 JUL 2004 by KelleyW0>; APPROVED <18 OCT 2004 by CunninFX>
Review Markings:

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04 MAY 2006

Review Media Identifier:
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Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: IRS IMPOUNDMENT OF NIGERIA AIRWAYS ASSETS
TAGS: EFIN, CFED, NI, IRS, NIGERIA AIRWAYS
To: LAGOS
Type: TE
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